

CITY OF PALMERSTON

**Notice of Internal Audit Committee Meeting
To be held in Council Chambers, Civic Plaza, Palmerston
on Thursday, 26 February 2015 at 5:30pm**

AGENDA

Audio Disclaimer

An audio recording of this meeting is being made for minute taking purposes as authorised by City of Palmerston Policy MEE3 Recording of Meetings, available on Council's Website.

1. PRESENT

2. APOLOGIES

Mayor Abbott – Leave of Absence

ACCEPTANCE OF APOLOGIES AND LEAVE OF ABSENCE

3. CONFIRMATION OF MINUTES

RECOMMENDATION

THAT the minutes of the Internal Audit Committee Meeting held Monday 6 October 2014 pages 41 to 42, be confirmed.

4. REPORTS

4.1 FIN09 Internal Audit Committee Policy

IAC/027

4.2 Second Budget Review 2014/15

IAC/028

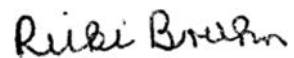
5. OTHER BUSINESS

6. CORRESPONDENCE

7. CONFIDENTIAL REPORTS

Nil

8. CLOSURE



Ricki Bruhn
Chief Executive Officer

Any member of Council who may have a conflict of interest, or a possible conflict of interest in regard to any item of business to be discussed at a Council meeting or a Committee meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.

ITEM NO. 4.1 **FIN09 Internal Audit Committee Policy**

FROM: **Director of Corporate and Community Services**

REPORT NUMBER: **IA/027**

MEETING DATE: **26 February 2015**

Municipal Plan:

4. Governance & Organisation

4.1 Responsibility

We are committed to corporate and social responsibility, the sustainability of Council assets and services, and the effective planning and reporting of Council performance to the community

Summary:

FIN09 Internal Audit Committee Policy has been reviewed to increase the scope of the committee and improve the terms of reference of the committee.

Background:

The current FIN09 Internal Audit Committee Policy has been completely changed to reflect terms of reference that are recommended in a practice note by the Department of Local Government and Regions. To reflect those recommendations the layout of the policy has changed and terms of reference have been improved.

Council has requested management to look at increasing the scope of the Internal Audit Committee. The attached policy has been adopted by Council in the meeting held on the 13th January 2015.

Financial Implications:

Nil

Policy / Legislation:

Part 5.2 Council committees

54 Council committees

(1) A council may establish council committees.

(2) A council committee consists of the persons appointed by the council to be members of the committee.

(3) The members of a council committee may consist of, or include, persons who are not members of the council.

Note

A member of the council's staff is eligible for appointment as a member of a council committee (even though staff members may be disqualified from membership of the council itself).

(4) The terms and conditions on which a person holds office as a member of a council committee are to be as determined by the council.

(5) The council may abolish a council committee.

55 Nature of committee's functions

(1) A council committee has the functions assigned to the committee by the council.

(2) The assigned functions may be of an executive or advisory nature.

(3) An executive committee carries out, on behalf of the council, functions delegated to it by the council.

56 Control and direction by the council

A council committee is subject to control and direction by the council.

57 Procedure

Subject to any direction by the council, a council committee may determine its own procedures.

RECOMMENDATION

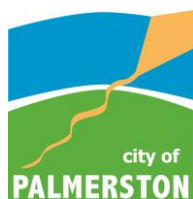
THAT the Committee receives Report Number IA/027.

Recommending Officer: Ben Dornier, Director of Corporate and Community Services

Any queries on this report may be directed to Ben Dornier, Director of Corporate and Community Services on telephone (08) 8935 9976 or email ben.dornier@palmerston.nt.gov.au.

Schedule of Attachments:

Attachment A – FIN09 Internal Audit Committee Policy



Name:	Internal Audit Committee		
Type:	Council Policy		
Owner:	Chief Executive Officer		
Responsible Officer:	Manager Financial Services		
Approval Date:	13/01/2015	Next Review Date:	13/01/2016

1 Purpose

This Policy sets out the terms of reference for the Internal Audit Committee.

2 Principles

The Audit Committee is responsible for over viewing the responsibilities of corporate governance, particularly maintaining adequate internal controls over the revenue, expenditure and assets of the Council.

3 Definitions

For the purposes of this Policy, the following definitions apply:

Term	Definition
Committee	This term refers to the Internal Audit Committee.
The Act	The term refers to the most recent Local Government Act of the Northern Territory.
Regulations	This term refers to recent Local Government Regulations in the Northern Territory.

4 Policy Statement

4.1 Membership

- 4.1.1 The Committee shall consist of at least one independent member with at least two additional members from the Elected Members of Council. The minimum size of the Committee shall be three members.
- 4.1.2 Independent members (s) of the Committee shall have recent and relevant financial, risk management, internal audit experience.
- 4.1.3 The chairperson of the committee must be an independent member.
- 4.1.4 Other individuals such as the Chief Executive officer, Director of Corporate and Community Services and Finance Manager will attend any meeting as observers and/or be responsible for preparing papers for the Committee.
- 4.1.5 Council's external and internal auditors may be invited to attend meetings of the Committee.

4.2 Appointment and Termination of Committee Members

- 4.2.1 Members of the Committee are appointed by the Council. Appointment to the Committee from among the Elected Members of Council shall be for a period of up to one year, or until the end of the term of the Council. Committee members cease being a member of the committee if they are no longer an elected member of the Council.

- 4.2.2 Independent member(s) of the Committee shall be appointed for a period of up to four years, commencing part-way through an election cycle, so that their terms overlap each Council election and provide some continuity. Appointees may be reappointed by Council. Independent members can be terminated by the Council subject to the appointment agreement.

4.3 Voting Right of Committee Members

- 4.3.1 Only members of the Committee are entitled to vote in the Committee meetings. All Committee members have equal voting rights. Unless otherwise required (by the conflict of interest provision in the Act) and each member must vote on every matter that is before the committee for decision.
- 4.3.2 Where a vote is taken and the result is undecided the chairperson has the casting vote.

4.4 Remuneration Committee Members

- 4.4.1 Council should agree on the remuneration rate and conditions of the independent chairperson and committee members.

4.5 Committee and Individual Member Performance and Review

- 4.5.1 The chairperson, in consultation with the Chief Executive Officer, will initiate a review of performance of the committee and the individual member's performance at least once every two years.
- 4.5.2 The review will be conducted on a self-assessment basis with appropriate input sought from the Chief Executive Officer, the auditors, management and any other relevant stakeholders, as determined by the Chief Executive Officer.

4.6 Quorum

- 4.6.1 The quorum for the transaction of business shall be one independent member and one committee member that is a member of the Council. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all of the authorities, powers and discretions vested in or exercisable by the Committee.

4.7 Meetings

- 4.7.1 In accordance with the principles of open, transparent and informed decision making, Committee meetings must be conducted in a place open to the public.
- 4.7.2 Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee and observers, no later than three clear days before the date of the meeting.
- 4.7.3 The Committee shall meet at least four times a year at appropriate times in the reporting and audit cycle and otherwise as required.

4.8 Minutes of Meetings

- 4.8.1 The Chief Executive Officer shall ensure that the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance are minuted and that the minutes otherwise comply with the requirements of all Regulations.

- 4.8.2 Minutes shall be circulated within five days after a meeting to all members of the Committee and to all members of the Council and will (as appropriate) be made available to the public within ten business days after the meeting on the Council's website.
- 4.8.3 The Committee maintains a register of audit report recommendations and action taken to address these recommendations. The Committee considers any follow-up action required pursuant to the report or the implementation of report recommendations
- 4.8.4 The Chief Executive Officer shall provide sufficient administrative resources to the Committee to enable it to adequately carry out its functions.

4.9 Role of the Committee

4.9.1 Financial Reporting

4.9.1.1 The Committee shall monitor the integrity of the financial statements of the Council, including its annual report, reviewing significant financial reporting issues and judgements which they contain.

4.9.1.2 The Committee shall review and challenge where necessary:

- The consistency of, and/or any changes to, accounting policies;
- The methods used to account for significant or unusual transactions where different approaches are possible;
- Whether the Council has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor;
- The clarity of disclosure in the Council's financial reports and the context in which statements are made; and
- All material information presented with the financial statements.

4.9.2 Internal Controls and Risk Management Systems

The Committee shall:

4.9.2.1 Keep under review the effectiveness of the Council's internal controls and risk management systems; and

4.9.2.2 Review and recommend the approval, where appropriate, of any material to be included in the annual report concerning internal controls and risk management.

4.9.3 Whistle Blowing

The Committee shall review the Council's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial recording or reporting or other matters. The Committee shall ensure these arrangements allow independent investigations of such matters and appropriate follow-up action.

4.9.4 Internal Audit

The Committee shall:

4.9.4.1 Monitor and review the effectiveness of the Council's internal audit function in the context of the Council's overall risk management system;

4.9.4.2 Consider and make recommendation on the program of the internal audit function and the adequacy of its resources and access to information to enable it to perform its function effectively and in accordance with the relevant professional standards.

4.9.4.3 Review all reports on the Council's operations from the internal auditors;

4.9.4.4 Review and monitor management's responsiveness to the findings and recommendations of the internal auditor; and

4.9.4.5 Where appropriate, meet the internal auditor at least once a year, without management being present, to discuss any issues arising from the internal auditor carried out. In addition, the internal auditor shall be given the right of direct access to the Principal Member of the Council and to the Presiding Member of the Committee.

4.9.5 External Audit

The Committee shall:

4.9.5.1 Develop and implement a policy on the supply of non-audit services by the external auditor, taking into account any relevant ethical guidance on the matter;

4.9.5.2 Consider and make recommendations to the Council, in relation to the appointment, re-appointment and removal of the Council's external auditor.

4.9.5.3 Oversee Council's relationship with the external auditor including, but not limited to:

- Recommending the approval of the external auditor's remuneration, covering fees for both audit or non-audit services, and recommending whether the level of fees is appropriate to enable an adequate audit to be conducted;
- Recommending the approval of external auditor's terms of engagement, including any engagement letter issues at the commencement of each audit and the scope of the audit;
- Assessing the external auditor's independence and objectivity taking into account relevant professional and regulatory requirements and the extent of Council's relationship with the auditor, including the provision of any non-audit services;
- Satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the external auditor and the Council (other than in the ordinary course of business);
- Monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners; and
- Assessing the external auditor's qualifications, expertise and resources and the effectiveness of the audit process (which shall include a report from the external auditor on the Audit Committee's own internal quality procedures);

4.9.5.4 Meet as needed with the external auditor. The Committee shall meet the external auditor at least once a year, without management being present; to discuss the external auditor's report and any issues arising from the audit;

4.9.5.5 Review and make recommendations on the annual audit plan, and in particular its consistency with the scope of the external audit engagement;

4.9.5.6 Review the findings of the audit with the external auditor. This shall include, but not be limited to, the following:

- A discussion of any major issues which arose during the external audit;
- Any accounting and audit judgements, and
- Levels of errors identified during the external audit.

4.9.5.7 Review the effectiveness of the external audit;

4.9.5.8 Review any representation letter(s) requested by the external auditor before they are signed by management;

4.9.5.9 Review the subsequent audit management letter from the external auditor and management's proposed response, by Council, to the external auditor's findings and recommendations in that audit management letter.

4.10 Review of Terms of Reference

- 4.10.1 Bi-annually the committee will review its Terms of Reference to ensure it is consistent with the perceived needs to the council. This review will be in consultation with the Chief Executive Officer.
- 4.10.2 The outcome and recommendations will be given to council as part of this policy to consider.
- 4.10.3 The committee has no power or authority to amend or alter the committee's Terms of Reference.

5 Associated Documents

- 5.1 City of Palmerston Finance Policy
- 5.2 City of Palmerston Internal Controls Policy

6 References and Related Legislation

- 6.1 Northern Territory Local Government Act
- 6.2 Northern Territory Local Government (Administration) Regulations
- 6.3 Northern Territory Local Government (Accounting) Regulations
- 6.4 Australian Accounting Standards
- 6.5 Ministerial Guidelines

ITEM NO. 4.2 **Second Budget Review 2014/15**

FROM: **Chief Executive Officer**

REPORT NUMBER: **IA/028**

MEETING DATE: **26 February 2015**

Municipal Plan:

4. Governance & Organisation

4.1 Responsibility

We are committed to corporate and social responsibility, the sustainability of Council assets and services, and the effective planning and reporting of Council performance to the community.

Summary:

This report presents the second review of the 2014/15 financial year budget.

The review was undertaken by senior management and based on the financial data as per 31 January 2015.

Background:

Legislative requirements

Local Government Act 2008:

127 Annual budgets

(1) A council must prepare a budget for each financial year.

(2) The budget for a particular financial year must:

(a) outline:

(i) the council's objectives for the relevant financial year; and

(ii) the measures the council proposes to take, during the financial year, towards achieving those objectives; and

(iii) the indicators the council intends to use as a means of assessing its efficiency in achieving its objectives; and

(b) contain estimates of revenue and expenditure for the financial year (differentiating between operating and capital expenditure); and

(c) state the amount to be allocated to the development and maintenance of each class of infrastructure for the financial year; and

(d) state the amount the council proposes to raise by way of rates, and set out the rates structure, for the financial year; and

(e) contain an assessment of the social and economic effects of its rating policies; and

(f) state the allowances for members of the council for the financial year and the amount budgeted to cover payment of those allowances.

(3) Subject to the regulations, a council must not budget for a deficit.

128 Adoption of budget or amendment

(1) A council must adopt its budget for a particular financial year on or before 31 July in the relevant financial year.

(2) A council may, after adopting its budget for a particular financial year, adopt an amendment to its budget (but once allowances for the members of the council for a particular financial year have been set, they cannot be changed by amendment).

(3) As soon as practicable after adopting its budget, or an amendment to its budget, for a particular financial year, a council must:

- (a) publish the budget or the amendment as adopted on the council's website; and
- (b) notify the Agency in writing of the adoption of the budget or amendment; and
- (c) publish a notice in a newspaper circulating generally in the area informing the public that copies of the budget or amendment may be downloaded from the council's website or obtained from the council's public office.

(4) The council's budget forms part of the council's municipal or shire plan.

Local Government (Accounting) Regulations;

13 Deficit budgeting

A council must not budget for a deficit.

Note

A deficit occurs if overall expenditure for a financial year (disregarding depreciation) exceeds income. Transfers into, and out of, specific reserves are to be taken into account.

14 Allocation of money

(1) A council must not allocate money for a particular purpose unless:

(a) provision for the allocation is made in the budget for the relevant financial year; or

(b) the allocation is:

- (i) authorised by resolution of the council; and
- (ii) made in anticipation of the adoption of a budget, or an amendment to a budget, making provision for the expenditure for the relevant financial year.

(2) An allocation of money for a particular purpose under sub regulation (1)(b) must not exceed one-quarter of the expected budgetary provision for expenditure for the relevant purpose.

There is currently no legislated requirement on the intervals for budget reviews but it is anticipated that at least 3 will occur in each financial year.

General:

	Current Budget 2015	2nd Review Increase / (Decrease)	Total Reviewed Budget 2015
Operating Income			
Statutory Charges	\$791,156	\$5,000	\$796,156
Grants, subsidies & Contributions	\$2,489,830	\$1,000	\$2,490,830
Other Income	\$113,748	\$63,106	\$176,854
Capital Income			
Grants received	\$0	\$121,213	\$121,213
Operating Expenses			
Employee costs	\$6,329,737	(\$15,667)	\$6,314,070
Professional Services	\$1,495,970	\$40,035	\$1,536,005
Materials & Contractors	\$11,988,887	(\$124,000)	\$11,864,887
Other expenses	\$3,212,535	\$118,000	\$3,330,535

	Current Budget 2015	2nd Review Increase / (Decrease)	Total Reviewed Budget 2015
Capital Expenses			
Asset Purchases	\$9,676,350	(\$57,777)	\$9,618,573
Asset Upgrade	\$9,025,217	\$271,375	\$9,296,592
Reserve Movement			
Infrastructure	\$7,112,461	(\$41,647)	\$7,070,814

Explanation of Review

Operating Income

Statutory Charges – Redistribution of budget movements to align with new chart of accounts.

Grants, subsidies & Contributions – Additional grant funding received for COPAL and Australia Day, reduction in income for LATM.

Other Income - Additional income from Power & Water Corporation and Coronial Inquest settlement. All income utilised in corresponding expenditure. Reduction in stormwater and private works applications received, budget reviewed accordingly.

Capital Income

Grants received - Increase in R2R Grant.

Operating Expenses

Employee costs – Redistribution of staff costs across all relevant areas as well as some utilisation moved to capital expenditure.

Professional Services - Increase in budget for Coronial Inquest costs and traffic light survey.

Materials & Contractors - Decrease in requirements for open space and roads and transport utilised in capital expenses.

Other Expenses - Increase in Executive staff training and Director of Technical services unplanned expenditure. Increase in COPAL expenditure in line with grant income received.

Capital Expenses

Asset Purchases - Increase in asset purchase expenditure requirements for video equipment (raised from employee costs) and CBD open space design and planning per Council resolution 8/1352 (a portion of this raised from reserves). Decrease in expense for LATM.

Asset Upgrade - Increase in asset upgrade expenditure requirements for Boulevard, Lakeview Blvd and Goyder Square. Additional income raised from other operating income and materials and contractor savings.

Reserve Movement

Infrastructure Reserve - Draw from infrastructure reserve for CBD design.

Please see attachments for further details.

Financial Implications:

Nil

RECOMMENDATION

1. THAT the Committee receives Report Number IA/028.
2. THAT the Committee authorises the Chair of the Internal Audit Committee to sign the attached response on the Committee's behalf.

Recommending Officer: Ricki Bruhn, Chief Executive Officer

Any queries on this report may be directed to Ricki Bruhn, Chief Executive Officer on telephone (08) 8935 9902 or email ricki.bruhn@palmerston.nt.gov.au.

Schedule of Attachments:

- Attachment A - Statement of Comprehensive Income & Reserves
- Attachment B - 2nd Budget Review 2015 – List of Request detailed per department
- Attachment C - 2nd Budget Review 2015 Departmental Overview

STATEMENT OF COMPREHENSIVE INCOME

as per 31/01/2015

		YTD Balance	Original Budget 2015	1st Review Increase/ (Decrease)	2nd Review Increase/ (Decrease)	Reviewed Budget
Operating Income	Rates	\$20,715,508	\$22,105,952	(\$240,808)	\$0	\$21,865,144
	Statutory charges	\$632,096	\$733,056	\$58,100	\$5,000	\$796,156
	User charges	\$251,136	\$98,500	\$391,849	\$0	\$490,349
	Grants, subsidies and contributions	\$1,453,742	\$1,267,188	\$1,222,642	\$1,000	\$2,490,830
	Investment income	\$692,524	\$1,299,949	(\$385,349)	\$0	\$914,600
	Other income	\$191,669	\$84,413	\$29,335	\$63,106	\$176,854
	Total Operating Income	\$23,936,673	\$25,589,059	\$1,075,769	\$69,106	\$26,733,934
Capital Income	Asset Income	\$9,091	\$0	\$0	\$0	\$0
	Grants received	\$0	\$347,977	(\$347,977)	\$121,213	\$121,213
	Developer Contributions	\$311,382	\$200,000	\$200,000	\$0	\$400,000
	Total Capital Income	\$320,473	\$547,977	(\$147,977)	\$121,213	\$521,213
	TOTAL INCOME	\$24,257,146	\$26,137,036	\$927,792	\$190,319	\$27,255,147
Operating Expenses	Employee costs	\$3,045,142	\$6,492,417	(\$162,680)	(\$15,667)	\$6,314,070
	Professional Services	\$876,887	\$1,246,140	\$249,830	\$40,035	\$1,536,005
	Insurance	\$307,779	\$434,314	\$0	\$0	\$434,314
	Utilities	\$1,128,741	\$2,124,640	\$0	\$0	\$2,124,640
	Materials & Contractors	\$5,903,630	\$12,128,743	(\$139,856)	(\$124,000)	\$11,864,887
	Depreciation, amortisation & impairment	\$3,989,298	\$6,838,796	\$0	\$0	\$6,838,796
	Elected Members Allowances	\$138,130	\$284,816	\$0	\$0	\$284,816
	Other Expenses	\$1,621,268	\$2,951,223	\$261,312	\$118,000	\$3,330,535
	Total Operating Expenses	\$17,010,874	\$32,501,088	\$208,606	\$18,368	\$32,728,062
Capital Expenses	Land Purchase	\$0	\$0	\$0	\$0	\$0
	Asset Purchase	\$2,574,332	\$6,525,200	\$3,151,150	(\$57,777)	\$9,618,573
	Asset Upgrade	\$3,211,267	\$8,206,800	\$818,417	\$271,375	\$9,296,592
	Total Capital Expenses	\$5,785,599	\$14,732,000	\$3,969,567	\$213,598	\$18,915,165
	TOTAL EXPENSES	\$22,796,472	\$47,233,088	\$4,178,173	\$231,966	\$51,643,226
	OPERATING SURPLUS / (DEFICIT)	\$1,460,674	(\$21,096,052)	(\$3,250,381)	(\$41,647)	(\$24,388,080)
	Less Depreciation	(\$3,989,298)	(\$6,838,796)	\$0	\$0	(\$6,838,796)
	Reserve Movements	(\$72,382,015)	(\$14,257,256)	(\$3,250,381)	(\$41,647)	(\$17,549,284)
	Transfer TO Reserves	\$50,118,233	(\$200,000)	(\$820,850)	\$0	(\$1,020,850)
	Transfer FROM Reserves	(\$22,263,782)	\$14,457,256	\$4,071,231	\$41,647	\$18,570,134
	NET OPERATING SURPLUS / (DEFICIT)	\$77,831,987	\$0	\$0	\$0	\$0

STATEMENT OF RESERVES

as per

18/02/2015

OTHER RESERVES	Opening Balance	Original Budget 2015	1st Review Increase/ (Decrease)	2nd Review Increase/ (Decrease)	Reviewed Budget	Balance at the EOY 2015
Election Expenses	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Disaster Recovery	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Strategic Initiatives	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Unexpended Grants	\$378,517	(\$50,000)	(\$158,664)	\$0	(\$208,664)	\$169,854
Unexpended Capital Works	\$3,912,567	\$0	(\$3,912,567)	\$0	(\$3,912,567)	\$0
Property	\$5,001,375	(\$3,594,200)	\$124,170	\$0	(\$3,470,030)	\$1,531,345
Plant & Equipment	\$1,291,450	(\$175,000)	\$31,043	\$0	(\$143,958)	\$1,147,493
Infrastructure	\$17,284,880	(\$10,638,056)	\$465,638	(\$41,647)	(\$10,214,066)	\$7,070,814
Developer Funds In Lieu Of Construction	\$3,925,987	\$200,000	\$200,000	\$0	\$400,000	\$4,325,987
Community Grants	\$107,343	\$0	\$0	\$0	\$0	\$107,343
Total Reserves	\$33,052,119	(\$14,257,256)	(\$3,250,381)	(\$41,647)	(\$17,549,284)	\$15,502,836

2nd Budget Review 2015 - List of Requests detailed

Type	CC name	Dep name	Account Name	Budget Request Description	Sum of Amount
Purchase	Staff Training	Office of the CEO	Course Seminar & Conference Registration	E1 Inc. Staff Training LGMA, Squiz	7,000
	Staff Training Total				\$7,000
	Community Programs & Events	Families & Children	Other Sundry Expenses	C2 Grant received/expense increase	100,000
	Community Programs & Events Total				\$100,000
	Road Capital Works	Office of the Director Technical Services	Asset Renewal	T4 PAWA Inv Income Boulevard	202,931
			Asset New Purchase	T5 Council Resolution inc. budget 8/1352	150,000
		Roads & Transport	Asset Renewal	T14 Move budget from PRJ38 to PRJ59	45,000
			Asset New Purchase	T1 No LATM Funding 2014/215	(200,000)
	Road Capital Works Total				\$197,931
	Professional Services	Office of the CEO	Solicitors Fees	E2 Colonial Inquest Costs	97,035
			Consultants	E3 Reallocate Budget Increase Solicitors Fees	(70,000)
		Office of the Director Technical Services	Consultants	T17 Black Spot Projects & Water Testing	80,000
		Subdivisional Works	Consultants	T19 Moved between Professional Services A/Cs	(80,000)
	Professional Services Total				\$27,035
	Employee Costs	Community Development	Salaries & Wages	C1 Amend to current staffing	81,321
		Financial Services	Salaries & Wages	C1 New position in Finance	54,333
		Health and Wellbeing Services	Salaries & Wages	C1 Reallocate Healthy Comm to Comm Dev	(151,321)
		Human Resources	Salaries & Wages	C1 Redundancy HR Manager	(45,000)
		Information Technology	Salaries & Wages	C1 Increase IT	10,000
		Office of the CEO	Salaries & Wages	C1 Increase EXEC Budget	35,000
		Office of the Director Technical Services	Salaries & Wages	C1 Amend Salary Allocations Tech Maint'ce Officer	(80,000)
		Private Works	Salaries & Wages	C1 Amend Salary Allocations Tech Maint'ce Officer	80,000
	Employee Costs Total				(\$15,667)
	Cleaning Costs	Civic Centre	Contractors	T10 move budget from 357/3701 Cleaning Costs	4,000
		Depot	Contractors	T8 Move budget to 334/3828 inc. Sundry Exp	(6,000)
	Cleaning Costs Total				(\$2,000)
	Sundry Expenses	Depot	Other Sundry Expenses	T8 Move budget from 325/3701 inc. Sundry Exp	6,000
		Parking & Other Ranger Services	Abandoned Vehicles Fees	T18 Unplanned Works	2,000
	Sundry Expenses Total				\$8,000
	Building Maintenance	Civic Centre	Contractors	T10 move budget to 325/3701 Cleaning Costs	(4,000)
		Gray Community Hall	Contractors	T9 Insufficient budget for Pest Control	(9,000)
		Recreation Centre	Contractors	T11 Flashing Installation at Recreation Centre	8,000
	Building Maintenance Total				(\$5,000)
	Pest Control	Gray Community Hall	Contractors	T9 Insufficient budget for Pest Control	1,000
	Pest Control Total				\$1,000
	Swimming Pool Maintenance	Aquatic Centre	Contractors	T12 Move budget to 340/3701 Vandalism Aq Centre	(5,000)
	Swimming Pool Maintenance Total				(\$5,000)
	Vandalism Costs	Aquatic Centre	Contractors	T12 Move budget from 360/3701 Vandalism Aq Centre	5,000
	Vandalism Costs Total				\$5,000
	Road Maintenance	Roads & Transport	Contractors	T13 Traffic Light Surveys	(100,000)
	Road Maintenance Total				(\$100,000)
	Traffic Control	Roads & Transport	Other External Services	T13 Traffic Light Surveys	10,000
	Traffic Control Total				\$10,000
	Stormwater Infrastructure Capital	Stormwater Infrastructure	Asset Renewal	T15 Move budget from PRJ41 to PRJ55	53,444
			Asset New Purchase	T15 Move budget from PRJ41 to PRJ55	(23,444)
	Stormwater Infrastructure Capital Works Total				\$30,000
	Mowing	Archer Sports club	Contractors	T16 Consolidate Mowing Costs	(15,563)
		Open Space	Contractors	T16 Consolidate Mowing Costs	15,563
	Mowing Total				\$0
	Office Administration Expenditu	Office of the Director Technical Services	Advertising	T17 Unplanned Expenditure	3,000

Type	CC name	Dep name	Account Name	Budget Request Description	Sum of Amount
	Office Administration Expenditure Total				\$3,000
	Tree Maintenance/Management	Open Space	Materials Purchased	T17 Surplus funds to this years requirements	(50,000)
		Roads & Transport	Contractors	T19 Surplus to this years needs	(60,000)
	Tree Maintenance/Management Total				(\$110,000)
	Other Landscape Maintenance	Open Space	Contractors	T17 Surplus funds to this years requirements	(15,000)
	Other Landscape Maintenance Total				(\$15,000)
	Bore Maintenance	Open Space	Contractors	T18 Reallocate budget - Unplanned Maintenance	(3,000)
			Other External Services	T18 Reallocate budget - Unplanned Maintenance	3,000
	Bore Maintenance Total				\$0
	Abandoned Trolley Collection	Parking & Other Ranger Services	Contractors	T18 Higher than expected Trolley Storage Fees	80,000
	Abandoned Trolley Collection Total				\$80,000
	Public Lighting Maintenance	Open Space	Contractors	T18 Higher than expected maintenance costs	30,000
	Public Lighting Maintenance Total				\$30,000
	Building Capital Works	Stormwater Infrastructure	Asset Renewal	T15 Amend Costcentre Code	(30,000)
	Building Capital Works Total				(\$30,000)
	Computers & Telecommunicat	Information Technology	Asset New Purchase	C1 Video Equipment	15,667
	Computers & Telecommunication Capital Works Total				15,667
Sale	Grants & Subsidies Recurrent	Events Promotion	Other Grants & Subsidies	C1 Grant Aust Day Council	(1,000)
		Families & Children	Operating Territory Grants & Subsidies	C2 Grant Funding Dept of Health	(100,000)
		Roads & Transport	Operating Territory Grants & Subsidies	T1 No LATM Funding 2014/215	100,000
	Grants & Subsidies Recurrent Total				(\$1,000)
	Capital Grants Received	Roads & Transport	Comm'th Grants new or upgraded assets	T2 Increase R2R Grant Funding	(121,213)
	Capital Grants Received Total				(\$121,213)
	Reimbursements	Office of the CEO	Other Recoupments	E2 Colonial Inquest Settlement	(27,035)
		Office of the Director Technical Services	Reimbursements Other	T4 PAWA Inv Income Boulevard	(92,065)
		Private Works	Reimbursements for Private Works	T18 Fewer Private Works Applications Received	40,000
	Reimbursements Total				(\$79,100)
	Other Revenue	Stormwater Infrastructure	Other Sundry Income	T19 Decrease in Applications Received	20,000
	Other Revenue Total				\$20,000
	Tip Recharge Domestic Bin colle	Waste Management	Other Sundry Income	T19 Carbon Tax Credit from 13/14	(4,006)
	Tip Recharge Domestic Bin collection Total				(\$4,006)
	Statutory Fees & Charges	Office of the Director Technical Services	Other Licences & Permits	C2 Move TECH9/TECH13 budget Permit Applications	55,700
			Alfresco Dining Licence	C2 Reallocate Alfresco Dining Budget	(18,000)
		Private Works	Permit Work on Council Reserves	C2 Move TECH9/TECH13 budget Permit Applications	(42,700)
	Statutory Fees & Charges Total				(\$5,000)
Grand Total					\$41,647

2nd Budget Review 2015 Departmental Overview

Data extracted 19/02/2015 11:23
YTD data to 18/02/2015

Type	Dep name	Budget	1st Budget Review	2nd Budget Review
<input checked="" type="checkbox"/> Purchase	Arts & Culture	\$41,000	\$45,000	\$0
	Community Development	\$939,072	\$14,700	\$81,321
	Events Promotion	\$323,000	\$50,000	\$0
	Families & Children	\$90,800	\$140,315	\$100,000
	Health and Wellbeing Services	\$216,321	\$0	(\$151,321)
	Library Services	\$1,255,877	\$0	\$0
	Senior Citizens	\$10,000	\$0	\$0
	Youth Services	\$26,000	\$0	\$0
	Customer Services	\$232,409	\$0	\$0
	Financial Services	\$1,155,707	(\$12,000)	\$54,333
	Human Resources	\$359,597	\$0	(\$45,000)
	Information Technology	\$730,436	\$15,000	\$25,667
	Office of the Director Corp and Community Services	\$7,625,663	\$0	\$0
	Rates	\$351,000	\$2,798	\$0
	Records Management	\$215,736	\$0	\$0
	Elected Members	\$338,957	\$0	\$0
	Office of the CEO	\$828,182	\$99,150	\$69,035
	Public Relations and Communications	\$107,150	(\$2,798)	\$0
	Animal Management	\$84,472	\$15,000	\$0
	Aquatic Centre	\$401,280	\$21,463	\$0
	Archer Sports club	\$34,133	\$23,797	(\$15,563)
	Civic Centre	\$441,725	\$35,372	\$0
	Depot	\$151,210	(\$9,000)	\$0
	Driver Resource Centre	\$10,000	\$0	\$0
	Emergency Operations	\$95,310	\$0	\$0
	Gray Community Hall	\$144,128	\$4,249	(\$8,000)
	Office of the Director Technical Services	\$9,094,642	\$3,343,951	\$355,931
	Open Space	\$5,451,304	\$162,307	(\$19,437)
	Parking & Other Ranger Services	\$656,098	\$0	\$82,000
	Private Works	\$0	\$0	\$80,000
	Recreation Centre	\$198,700	\$0	\$8,000
	Roads & Transport	\$6,749,081	\$419,846	(\$305,000)
	Stormwater Infrastructure	\$331,000	\$30,000	(\$0)
	Street Lighting	\$1,220,000	\$0	\$0
	Subdivisional Works	\$300,000	\$0	(\$80,000)
	Waste Management	\$7,023,100	(\$220,977)	\$0
Purchase Total		\$47,233,088	\$4,178,173	\$231,966
<input checked="" type="checkbox"/> (blank)	(blank)			
(blank) Total				
<input checked="" type="checkbox"/> Sale	Community Development	\$0	\$0	\$0
	Events Promotion	(\$10,000)	(\$50,000)	(\$1,000)
	Families & Children	\$0	\$0	(\$100,000)
	Library Services	(\$651,313)	(\$21,348)	\$0
	Senior Citizens	(\$1,500)	\$0	\$0
	Youth Services	(\$4,000)	\$0	\$0
	Financial Services	(\$914,600)	\$0	\$0
	Office of the Director Corp and Community Services	\$0	\$0	\$0
	Rates	(\$16,917,734)	(\$36,500)	\$0
	Office of the CEO	(\$336,344)	(\$355,006)	(\$27,035)
	Animal Management	(\$371,000)	(\$2,100)	\$0
	Aquatic Centre	(\$114,000)	\$0	\$0
	Civic Centre	(\$246,800)	\$0	\$0
	Driver Resource Centre	\$0	\$0	\$0
	Gray Community Hall	(\$23,000)	\$0	\$0
	Office of the Director Technical Services	(\$59,000)	\$0	(\$54,365)
	Parking & Other Ranger Services	(\$167,469)	(\$26,000)	\$0
	Private Works	(\$40,000)	\$0	(\$2,700)
	Roads & Transport	(\$714,057)	(\$448,311)	(\$21,213)
	Stormwater Infrastructure	\$0	(\$29,335)	\$20,000
	Subdivisional Works	(\$378,000)	(\$200,000)	\$0
	Waste Management	(\$5,188,218)	\$240,808	(\$4,006)
Sale Total		(\$26,137,036)	(\$927,792)	(\$190,319)
Grand Total		\$21,096,052	\$3,250,381	\$41,647